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MARY ALICE EVANS Deputy Comptroller

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STATE OF HAWAII DEPARTMENT OF ACCOUNTING MIN & RESEARCH AND GENERAL SERVICES BUDGET & FINANCES

P.O. BOX 119 HONOLULU, HAWAII 96810-0119

February 21, 2002

The Honorable Sam Callejo Chairperson Hawaii Employer-Union Health Benefits Trust Fund No. 1 Capitol District Honolulu, Hawaii 96813

Dear Chairperson Callejo:

Approval is hereby given in accordance with Chapter 41d-2(a)(1), Hawaii Revised Statutes, for the Hawaii Employer-Union Health Benefits Trust Fund (EUTF) to obtain fiduciary liability insurance, errors and omissions insurance and fidelity bonds for the board and its trustees.

The EUTF may proceed immediately to procure such insurance and bonds.

Very truly yours,

GLENN M. OKIMOTO

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State Comptroller